IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SECOND DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 21276 of 2004

Between:

M/s Sri Bhagyalakshmi Cashew Industries, Palasa - 532 221, Srikakulam District, Rep. by its Proprietor Mr. Talasu Ranga Rao.

..... PETITIONER

AND

1 Commercial Tax Officer, Kasibugga Circle, Srikakulam.
2 Additional Commissioner, Commercial Taxes, legal (FAC), CT & Excise Complex, Opp: Gandhi Bhavan, M.J. Road, Nampally, Hyderabad.

..RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ of Certiorari or any other appropriate Writ or Order or Direction calling for the records of the 2nd Respondent in Commissioner of Commercial Taxes' Ref.No. LV(3)/1760/2004, dt. 21-9-2004 and quash the same as arbitrary, contrary to law and against the weight of evidence and probabilities of the Petitioner's case and consequently grant stay of collection of balance disputed tax of Rs. 1,61,133/- for the assessment year 1996-97 CST pending disposal of the appeal before Sales Tax Appellate Tribunal

Counsel for the Petitioner:MR.SHAIK JEELANI BASHA

Counsel for the Respondents.: GP FOR COMMERCIAL TAX

The Court made the following :

Order: (Per Sri BRSR.J)

Heard. Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the order dated 10.11.2004 made in WP No.20678 of 2004. Following the said order, this writ petition is disposed of as under.

The order of the authority is set aside and the petitioner is directed to pay half of the disputed tax liability within a period of six weeks. Any amount already paid shall be deducted from the amount to be deposited. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

The writ petition is disposed of accordingly. No costs.

(B.SUDERSHAN REDDY,J)

Dated 22..11..2004

(T.CH.SURYA RAO,J)

msv.

Note: Wire at party's cost

(B/o)

To

1 Commercial Tax Officer, Kasibugga Circle, Srikakulam.
2 Additional Commissioner, Commercial Taxes, legal (FAC), CT & Excise Complex, Opp: Gandhi Bhavan, M.J. Road, Nampally, Hyderabad.

3. 2 CCs to Special Government Pleader for Taxes, High Court of A.P. Hyderabad (OUT)

4. 2 CD copies.